

FIRST REGULAR SESSION

HOUSE BILL NO. 884

91ST GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE KELLY (36).

Read 1st time February 27, 2001, and 1000 copies ordered printed.

TED WEDEL, Chief Clerk

2002L.011

AN ACT

To repeal section 301.025, RSMo 2000, relating to registration of motor vehicles, and to enact in lieu thereof one new section relating to the same subject.

Be it enacted by the General Assembly of the state of Missouri, as follows:

Section A. Section 301.025, RSMo 2000, is repealed and one new section enacted in lieu thereof, to be known as section 301.025, to read as follows:

301.025. 1. No state registration license to operate any motor vehicle in this state shall be issued unless the application for license of a motor vehicle or trailer is accompanied by a tax receipt for the tax year which immediately precedes the year in which the vehicle's or trailer's registration is due and which reflects that all taxes, including delinquent taxes from prior years **and any city tax, if applicable**, have been paid, or a statement certified by the county or township collector of the county or township in which the applicant's property was assessed showing that the state [and], county, **and, if applicable, city** tangible personal property taxes for such previous tax year and all delinquent taxes due have been paid by the applicant or that no such taxes were due or, if the applicant is not a resident of this state and serving in the armed forces of the United States, the application is accompanied by a leave and earnings statement from such person verifying such status. In the event the registration is a renewal of a registration made two or three years previously, the application shall be accompanied by proof that taxes were not due or have been paid for the two or three years which immediately precede the year in which the motor vehicle's or trailer's registration is due. The county or township collector shall not be required to issue a receipt for the immediately preceding tax year until all personal property taxes, including all delinquent taxes currently due, are paid. If the applicant was a

EXPLANATION — Matter enclosed in bold faced brackets [thus] in this bill is not enacted and is intended to be omitted in the law.

17 resident of another county of this state in the applicable preceding years, he or she must submit
18 to the collector in the county or township of residence proof that the personal property tax was
19 paid in the applicable tax years. Every county and township collector shall give each person a
20 tax receipt or a certified statement of tangible personal property taxes paid. The receipt issued
21 by the county collector in any county of the first classification with a charter form of government
22 which contains part of a city with a population of at least three hundred fifty thousand inhabitants
23 which is located in more than one county, any county of the first classification without a charter
24 form of government with a population of at least one hundred fifty thousand inhabitants which
25 contains part of a city with a population of at least three hundred fifty thousand inhabitants which
26 is located in more than one county and any county of the first classification without a charter
27 form of government with a population of at least one hundred ten thousand but less than one
28 hundred fifty thousand inhabitants shall be determined null and void if the person paying tangible
29 personal property taxes issues or passes a check or other similar sight order which is returned to
30 the collector because the account upon which the check or order was drawn was closed or did
31 not have sufficient funds at the time of presentation for payment by the collector to meet the face
32 amount of the check or order. The collector may assess and collect in addition to any other
33 penalty or interest that may be owed, a penalty of ten dollars or five percent of the total amount
34 of the returned check or order whichever amount is greater to be deposited in the county general
35 revenue fund, but in no event shall such penalty imposed exceed one hundred dollars. The
36 collector may refuse to accept any check or other similar sight order in payment of any tax
37 currently owed plus penalty or interest from a person who previously attempted to pay such
38 amount with a check or order that was returned to the collector unless the remittance is in the
39 form of a cashier's check, certified check or money order. If a person does not comply with the
40 provisions of this section, a tax receipt issued pursuant to this section is null and void and no
41 state registration license shall be issued or renewed. Where no such taxes are due each such
42 collector shall, upon request, certify such fact and transmit such statement to the person making
43 the request. Each receipt or statement shall describe by type the total number of motor vehicles
44 on which personal property taxes were paid, and no renewal of any state registration license shall
45 be issued to any person for a number greater than that shown on his or her tax receipt or
46 statement except for a vehicle which was purchased without another vehicle being traded
47 therefor, or for a vehicle previously registered in another state, provided the application for title
48 or other evidence shows that the date the vehicle was purchased or was first registered in this
49 state was such that no personal property tax was owed on such vehicle as of the date of the last
50 tax receipt or certified statement prior to the renewal. The director of revenue shall make
51 necessary rules and regulations for the enforcement of this section, and shall design all necessary
52 forms. If electronic data is not available, residents of counties with a township form of

53 government and with township collectors shall present personal property tax receipts which have
54 been paid for the preceding two years when registering under this section.

55 2. Every county collector in counties with a population of over six hundred thousand and
56 less than nine hundred thousand shall give priority to issuing tax receipts or certified statements
57 pursuant to this section for any person whose motor vehicle registration expires in January. Such
58 collector shall send tax receipts or certified statements for personal property taxes for the
59 previous year within three days to any person who pays the person's personal property tax in
60 person, and within twenty working days, if the payment is made by mail. Any person wishing
61 to have priority pursuant to this subsection shall notify the collector at the time of payment of
62 the property taxes that a motor vehicle registration expires in January. Any person purchasing
63 a new vehicle in December and licensing such vehicle in January of the following year, may use
64 the personal property tax receipt of the prior year as proof of payment.

65 3. In addition to all other requirements, the director of revenue shall not register any
66 vehicle subject to the heavy vehicle use tax imposed by Section 4481 of the Internal Revenue
67 Code of 1954 unless the applicant presents proof of payment, or that such tax is not owing, in
68 such form as may be prescribed by the United States Secretary of the Treasury. No proof of
69 payment of such tax shall be required by the director until the form for proof of payment has
70 been prescribed by the Secretary of the Treasury.

71 4. Beginning July 1, 2000, a county or township collector may notify, by ordinary mail,
72 any owner of a motor vehicle for which personal property taxes have not been paid that if full
73 payment is not received within thirty days the collector may notify the director of revenue to
74 suspend the motor vehicle registration for such vehicle. Any notification returned to the
75 collector by the post office shall not result in the notification to the director of revenue for
76 suspension of a motor vehicle registration. Thereafter, if the owner fails to timely pay such taxes
77 the collector may notify the director of revenue of such failure. Such notification shall be on
78 forms designed and provided by the department of revenue and shall list the motor vehicle
79 owner's full name, including middle initial, the owner's address, and the year, make, model and
80 vehicle identification number of such motor vehicle. Upon receipt of this notification the
81 director of revenue may provide notice of suspension of motor vehicle registration to the owner
82 at the owner's last address shown on the records of the department of revenue. Any suspension
83 imposed may remain in effect until the department of revenue receives notification from a county
84 or township collector that the personal property taxes have been paid in full. Upon the owner
85 furnishing proof of payment of such taxes and paying a twenty- dollar reinstatement fee to the
86 director of revenue the motor vehicle or vehicles registration shall be reinstated. In the event a
87 motor vehicle registration is suspended for nonpayment of personal property tax the owner so
88 aggrieved may appeal to the circuit court of the county of his or her residence for review of such

89 suspension at any time within thirty days after notice of motor vehicle registration suspension.
90 Upon such appeal the cause shall be heard de novo in the manner provided by chapter 536,
91 RSMo, for the review of administrative decisions. The circuit court may order the director to
92 reinstate such registration, sustain the suspension of registration by the director or set aside or
93 modify such suspension. Appeals from the judgment of the circuit court may be taken as in civil
94 cases. The prosecuting attorney of the county where such appeal is taken shall appear in behalf
95 of the director, and prosecute or defend, as the case may require.

96 5. Any rule or portion of a rule, as that term is defined in section 536.010, RSMo, that
97 is created under the authority delegated in this section shall become effective only if it complies
98 with and is subject to all of the provisions of chapter 536, RSMo, and, if applicable, section
99 536.028, RSMo. This section and chapter 536, RSMo, are nonseverable and if any of the powers
100 vested with the general assembly pursuant to chapter 536, RSMo, to review, to delay the
101 effective date or to disapprove and annul a rule are subsequently held unconstitutional, then the
102 grant of rulemaking authority and any rule proposed or adopted after August 28, 2000, shall be
103 invalid and void.